

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANT: **Youhei TOYOSHIMA**

SERIAL NO.: **10/783,666** GROUP ART UNIT: **2837**

FILED: **February 20, 2004** EXAMINER: **Jeremy Austin Luks**

FOR: Muffler

CERTIFICATE OF TRANSMISSION

I hereby certify that this correspondence is being transmitted to the United States Patent Office via EFS Web on March 10, 2008.

Melody T. Wilson/
Melody T. Wilson

Date: March 10, 2008

Attorney Docket No.: 44471/297709

AMENDMENT AND RESPONSE

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This Amendment and Response is being submitted in reply to the Final Office Action dated December 10, 2007. Please enter the Amendment and reconsider the application in light of the amendment and the appended remarks.

Amendments to the Claims are reflected in the listing of claims, which begin on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.